

MAY 10 2006

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May 10, 2006

VIA FACSIMILE

(Total Number of Pages Transmitted: 19, including this cover page)

TO: Examiner BEHNCKE, Christine M. Facsimile No.: 571-273-8300
Art Unit: 3661
United States Patent and Trademark Office

FROM: Donald J. Lecher, Esq. Facsimile No.: 703-761-2375

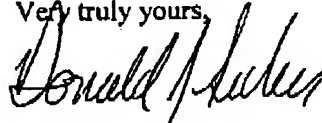
RE: Enclosed After-Final Amendment under 37 C.F.R. § 1.116
U.S. Patent Application No.: 10/665,261
Attorney Docket No.: US-P1732F
Our Reference No.: ITO.017

Dear Examiner BEHNCKE,

Enclosed for filing is a After-Final Amendment under 37 C.F.R. § 1.116 in response to the Office Action mailed on March 7, 2006, in the above-referenced application, which is believed to place of the application in condition for allowance.

Thank you in advance for your kind consideration on this case.

Very truly yours,



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DJL/SMM
Attachment

US-P1732F/ITO.017

MAY 10 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

NAGURA, Tatsunori

Serial No.: 10/665,261

Group Art Unit: 3661

Filed: September 22, 2003

Examiner: BEHNCKE, Christine M.

For: **DRIVING FORCE DISTRIBUTION CONTROL DEVICE FOR VEHICLE**

Honorable Commissioner of Patents
Alexandria, Virginia 22313-1450

AMENDMENT UNDER 37 C.F.R. §1.116

Sir:

In response to the Final Office Action dated March 7, 2006, please amend the above-identified application as follows: